

CALIFORNIA STATE BOARD OF EQUALIZATION

**HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1982 THROUGH DECEMBER 31, 1982**  
(Adopted by the California State Board of Equalization, June 29, 1982)

**INSTRUCTIONS**

**REPORTING PROCEDURE** – Timber tax returns must be reported by the Timber Tax Account Number of the timber owner. The return shall include only timber having the same ownership as shown for the registration of the account.

The Timber Tax Harvest Report is completed first by the taxpayer in order to prepare the Timber Tax Return. The taxpayer must maintain records to report the timber for each timber harvest operation separately as defined below. Timber harvest records must include the harvest information by tax rate area within each county.

**TAX RATE** – The tax rate for the period of this schedule totals 8.1%, 2.9% timber tax and 5.2% reserve tax.

**TIMBER HARVEST OPERATION** –

- A. A harvest on private land for an entire Timber Harvesting Plan, Notice of Timber Operations or Emergency Notice, or a combination of these within the same geographical area, as submitted to the Department of Forestry.
- B. A harvest on public land for an entire timber sale contract between a public agency and a purchaser.

**HARVEST VALUE SCHEDULE** – The appropriate schedule provides the timber values to be used by the timber owner for preparing the Timber Tax Harvest Report and the Timber Tax Return. Nine timber value areas are designated within the State, and the taxpayer must use the appropriate harvest value schedule for timber harvested within the specified area. Timber value areas are shown on the map, and the boundaries of these areas follow county boundaries with exceptions in Shasta, Siskiyou, Tehama, and Trinity Counties.

**SPECIES** – Timber species or products are reported by using the appropriate code as shown in the harvest value table. Jeffrey pine is reported as ponderosa pine except where Jeffrey pine is shown in the table. Western white pine is reported as sugar pine. Fir includes white fir, red fir and Shasta red fir. Miscellaneous conifers include lodgepole pine, knobcone pine, digger pine, mountain hemlock and other evergreen species not listed in the table. Coastal whitewoods in areas 1 and 2 include grand fir, spruce, western hemlock and western red cedar. Residual old growth redwood in Area 1 is the remaining old growth redwood trees harvested from an area whereon 70 percent or more of the volume in the original stand has been removed. Unsound sapwood logs are to be reported along with the other volumes for a particular species code.

**CULL LOGS** – A cull log is any log that, when scaled, shows less than 1/3 of its gross volume as sound, usable lumber. Cull logs are to be reported in gross M board feet. Unsound sapwood logs are not classified as cull logs.

**OLD GROWTH OR YOUNG GROWTH** – The taxpayer must report the timber as either old growth or young growth, providing the quantity in each category. The taxpayer shall use the following guidelines to classify volumes for certain species as either old growth or young growth timber. The timber values are based upon this classification and the old growth timber is usually rated for size-quality.

This system is designed for rating standing timber, not logs; therefore, the upper logs of old growth trees shall be placed in the old growth category.

The taxpayer must give full consideration to all of the characteristics of the timber. An individual characteristic, such as age, shall not be used in this classification. The appropriate category shall be selected if a majority of the characteristics appear under that category. This classification may be made by the registered professional forester based upon an inventory or a statistical sample of the timber or log scalers may be used to rate the timber.

Characteristics	<u>Old Growth Timber</u>	<u>Young Growth Timber</u>
Wood	Produces high quality lumber with fewer knots in lower logs.	Produces lower quality lumber and more knots in lower logs.
Age	Older mature trees generally over 150 years except in the redwood-Douglas fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.	Younger trees generally under 150 years except in the redwood-Douglas fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.
Crown	Branches may be downturned and the tops may be rounded or flat.	Branches are usually upturned and the tops are usually pointed.
Bark	Dependent upon species, bark is typical of older mature trees as described in dendrology books.	Dependent upon species, bark is typical of younger trees as described in dendrology books.
Growth	Trees are generally growing increasingly slower as indicated by annual rings, dependent upon position of the tree within the timber stand. Grain usually shows six annual rings or more per inch.	Trees are generally growing fast as indicated by annual rings, dependent upon position of the tree within the timber stand. Grain usually shows less than six annual rings per inch.

## INSTRUCTIONS

**SALVAGE TIMBER** – Salvage values are used for reporting salvage timber removed from an area designated for salvage logging. Salvage logging may occur whenever the prompt removal of timber is essential to avoid its deterioration. For old growth redwood, salvage logging includes the removal of dead or down trees previously left as unmerchantable in an earlier harvest.

1. Salvage timber includes only dead, dying, damaged or down trees removed from the area of salvage logging.
2. Live, healthy trees removed from the area of salvage logging do not qualify for salvage values.
3. Dead, dying, damaged or down trees should not be reported as salvage timber if they are removed as a part of a normal harvest.

**LOGGING SYSTEM** – The taxpayer must report the volume of timber harvested by logging system. Logging systems and logging code numbers are as follows: Tractor (includes skidding with winch) – 1, High-lead cable – 2, Short-span skyline – 3, Long-span skyline – 4, and Helicopter – 5. Skyline logging settings are classified by the actual external yarding distance on the slope: Short-span has a maximum length of 1500 feet and long-span is over 1500 feet.

**VOLUMES** – All volumes are net Scribner short-log scale (20 feet maximum scaling length) except where indicated otherwise in Table 1. For national forest timber sold on scaled volume billings, the Forest Service statements of account (billing statements) shall be the basis for tax payment. To convert split products to a board foot basis, multiply the thickness by the width and by the length (all in inches) and divide by 144.  $(T'' \times W'' \times L'' \div 144 = \text{Board Feet per Piece})$

**TABLES** – The harvest value schedule for each timber value area has six separate tables to provide the taxpayer with the taxable value of harvested timber. Timber values are shown as a dollar amount per thousand (M) board feet or other unit of measure. Species codes and units of measure are shown in the tables for preparation of the Timber Tax Harvest Report.

**VALUE DEDUCTIONS** – Low volume harvests may qualify for reduction of harvest values. Volume limits and deduction amounts are shown at the bottom of each of the harvest value tables except Table 1, Miscellaneous Harvest Values, where no deduction is allowed. The small total volume deduction is applicable to all qualified timber harvest operations, however the low average volume per acre deduction is not applicable to salvage timber. Either or both deductions may be used if the operation meets the applicable limitations. The volume computations are based upon all timber in the total harvest operation without regard to the time of harvesting. The total net volume of all species of timber to be removed on the entire timber harvest operation (excluding defect, cull logs and miscellaneous products in Table 1) is used to determine whether the operation qualifies for the small total volume deduction. This figure is then divided by the total acres to be cut on the entire timber harvest operation to determine the average net volume per acre.

**TIMBER TAX OFFICES** – Please contact Timber Tax Division if you need assistance.

Sacramento – 1020 N Street, Room A-498, Sacramento, CA 95814  
P.O. Box 1799, Sacramento, CA 95808  
Telephone (916) 445-6964.

Eureka – 1656 Union Street, Room 120 (8 a.m. – Noon), P.O. Box 4866, Eureka, CA 95501  
Telephone (707) 445-2031.

Redding – 2400 Washington Avenue, Suite 210, Redding, CA 96001  
Telephone (916) 246-6581.

# STATE BOARD OF EQUALIZATION

## TIMBER VALUE AREAS

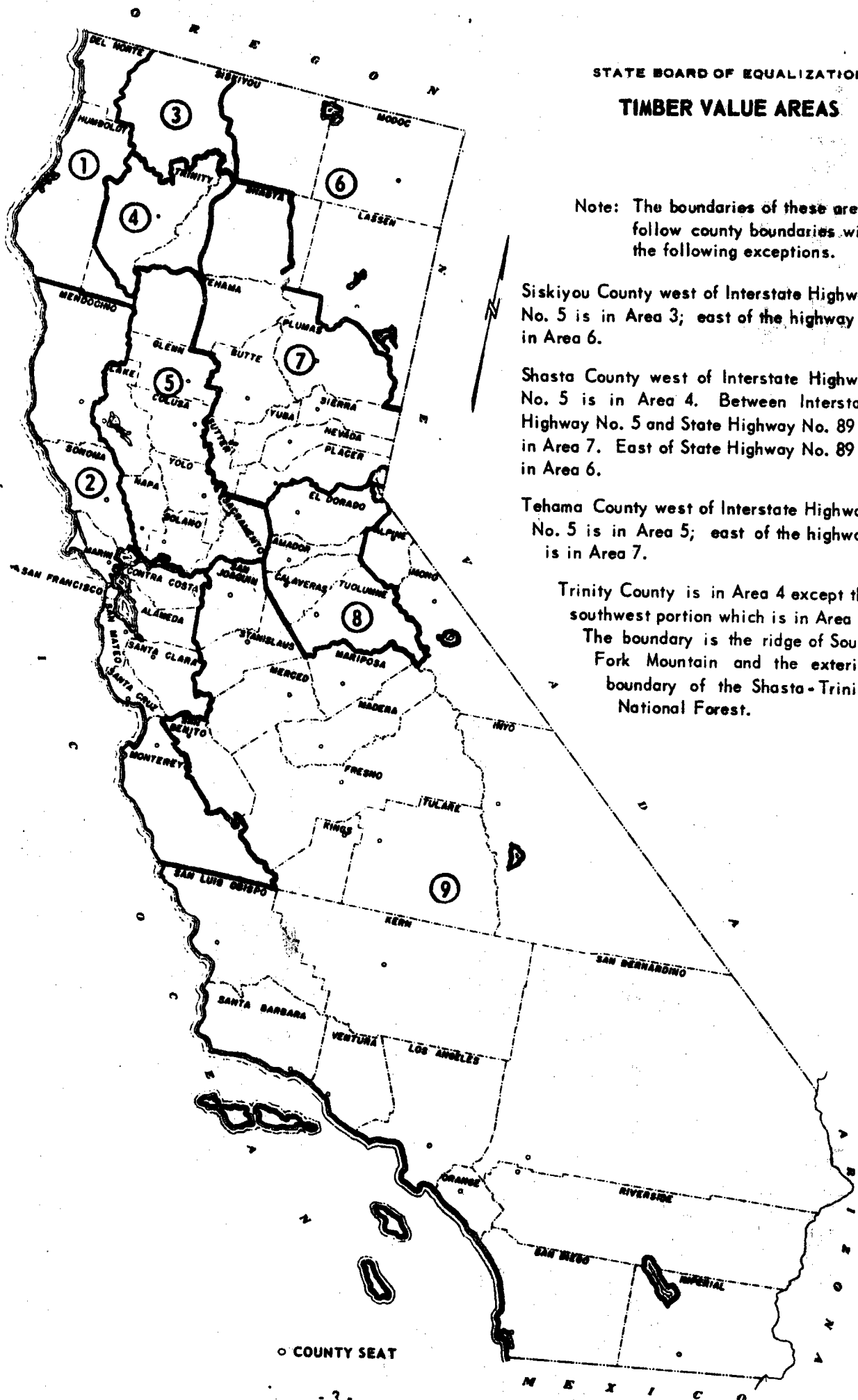
Note: The boundaries of these areas follow county boundaries with the following exceptions.

Siskiyou County west of Interstate Highway No. 5 is in Area 3; east of the highway is in Area 6.

Shasta County west of Interstate Highway No. 5 is in Area 4. Between Interstate Highway No. 5 and State Highway No. 89 is in Area 7. East of State Highway No. 89 is in Area 6.

Tehama County west of Interstate Highway No. 5 is in Area 5; east of the highway is in Area 7.

Trinity County is in Area 4 except the southwest portion which is in Area 1. The boundary is the ridge of South Fork Mountain and the exterior boundary of the Shasta-Trinity National Forest.



○ COUNTY SEAT

**HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1982 THROUGH DECEMBER 31, 1982**  
**(Adopted by the California State Board of Equalization, June 29, 1982)**

**CALIFORNIA STATE BOARD OF EQUALIZATION**

**TABLE 1, MISCELLANEOUS HARVEST VALUES** – This table is applicable to all timber value areas and shows the harvest values for special items such as Christmas trees, fuelwood, chipwood, poles, posts and split products. Cull logs are also listed in this table and the timber owner must report cull logs in gross M board feet. Except for split products, the items in this table are to be reported in the column for other unit measure on the Timber Tax Harvest Report.

**TABLE 2. SIZE-QUALITY RATING FOR OLD GROWTH** – This table shows the log sizes used to rate the listed species of old growth timber. The taxpayer determines the appropriate size-quality code as 1, 2, or 3 based upon the average net volume per 16' log. The average volume per log is for the reported quarterly volume within the harvest operation. It is calculated by dividing the net volume by the actual number of short-log scaling segments. (An estimate of the number of scaling segments may be made by dividing the total lineal feet by 16.) Cull logs are excluded from this determination.

**TABLE 3, OLD GROWTH HARVEST VALUES** – This table shows the harvest values for such timber by species, size-quality if required, and logging system. The taxpayer must make the adjustments for small total volume on the harvest operation and/or low average volume per acre on the harvest operation if the operation qualifies.

**TABLE 4, YOUNG GROWTH HARVEST VALUES** – This table shows the harvest values for such timber by species and logging system. The taxpayer must make the adjustments for small total volume on the harvest operation and/or low average volume per acre on the harvest operation if the operation qualifies.

**TABLE 5, SALVAGE OLD GROWTH HARVEST VALUES** – This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and logging system. The taxpayer must make the adjustment for small total volume on the harvest operation if the operation qualifies.

**TABLE 6, SALVAGE YOUNG GROWTH HARVEST VALUES** – This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and logging system. The taxpayer must make the adjustment for small total volume on the harvest operation if the operation qualifies.

**TABLE 1—MISCELLANEOUS HARVEST VALUES**

SPECIES OR PRODUCT	SPECIES CODE	UNIT	HARVEST VALUE PER UNIT
Christmas trees			
Natural miscellaneous species	XNM	Lineal feet	\$ 0.35
Natural red fir	XNR	Lineal feet	0.55
Natural white fir	XNW	Lineal feet	0.45
Plantation	XP	Lineal feet	0.55
Cull logs	CUL	Gross M board feet	0.00
Fuelwood, oak	FWO	Cords	10.00
Fuelwood, miscellaneous	FWM	Cords	5.00
Hardwood chipwood & sawlogs	HW	Tons of logs	1.00
Softwood chipwood	CS	Tons of logs	1.00
Poles & piling, small (20' – 40')	PS	Lineal feet	0.25
Poles & piling, medium (41' – 60')	PM	Lineal feet	0.35
Poles & piling, large (61' – up)	PL	Lineal feet	0.50
Posts, round	PST	8 lineal feet	0.05
Split products, redwood	TR	Net M board feet	50.00
Split products, miscellaneous	TM	Net M board feet	10.00

No deduction for this table.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1982 THROUGH DECEMBER 31, 1982  
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TIMBER VALUE AREA 1

TABLE 2---SIZE-QUALITY RATING FOR OLD GROWTH  
Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Redwood	Over 850	850 - 530	Under 530
Redwood, residual	Over 535	535 - 360	Under 360
Douglas fir	Over 430	430 - 310	Under 310

TABLE 3---OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE - QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	1	\$340	\$330	\$315	\$295	\$160
		2	315	305	290	270	160
		3	275	265	250	230	160
Redwood, residual	RRO	1	290	280	265	245	110
		2	265	255	240	220	110
		3	225	215	200	180	110
Douglas fir	DFO	1	195	185	170	150	5
		2	160	150	135	115	5
		3	115	105	90	70	5
Ponderosa pine	PPO	-	175	165	150	130	20
Sugar pine	SPO	-	190	180	165	145	35
Fir, inland	FO	-	70	60	45	25	1
Incense cedar	ICO	-	85	75	60	40	1
Whitewoods, coastal	WVO	-	75	65	50	30	1
Port Orford cedar	PCO	-	800	790	775	755	645
Conifers, miscellaneous	CMO	-	30	20	5	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

# TIMBER VALUE AREA 1

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Redwood	RY	\$155	\$145	\$130	\$110	\$ 1
Douglas fir	DFY	95	85	70	50	1
Ponderosa pine	PPY	50	40	25	5	1
Sugar pine	SPY	50	40	25	5	1
Fir, inland	FY	70	60	45	25	1
Incense cedar	ICY	85	75	60	40	1
Whitewoods, coastal	WWY	75	65	50	30	1
Port Orford cedar	PCY	500	490	475	455	345
Conifers, miscellaneous	CMY	30	20	5	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$ 95	\$ 85	\$ 70	\$ 50	\$ 1
Salvage sugar pine	ZSP	110	100	85	65	1
Salvage fir, inland	ZF	40	30	15	1	1
Salvage Douglas fir	ZDF	105	95	80	60	1
Salvage incense cedar	ZIC	45	35	20	1	1
Salvage Port Orford cedar	ZPC	335	325	310	290	180
Salvage miscellaneous conifers	ZCM	10	1	1	1	1
Salvage redwood	ZR	200	190	175	155	45
Salvage whitewoods, coastal	ZWW	35	25	10	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 30	\$ 20	\$ 5	\$ 1	\$ 1
Salvage sugar pine	ASP	30	20	5	1	1
Salvage fir, inland	AF	20	10	1	1	1
Salvage Douglas fir	ADF	60	50	35	15	1
Salvage incense cedar	AIC	25	15	1	1	1
Salvage Port Orford cedar	APC	280	270	255	235	125
Salvage miscellaneous conifers	ACM	10	1	1	1	1
Salvage redwood	AR	120	110	95	75	1
Salvage whitewoods, coastal	AWW	30	20	5	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1982 THROUGH DECEMBER 31, 1982  
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**TIMBER VALUE AREA 2  
MENDOCINO COUNTY ONLY**

**TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH**

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Redwood	Over 320	320 - 195	Under 195

**TABLE 3--OLD GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	1	\$310	\$300	\$285	\$265	\$115
		2	270	260	245	225	115
		3	220	210	195	175	115
Douglas fir	DFO	-	110	100	85	65	1
Ponderosa pine	PPO	-	130	120	105	85	1
Sugar pine	SPO	-	140	130	115	95	1
Fir, inland	FO	-	30	20	5	1	1
Incense cedar	ICO	-	85	75	60	40	1
Whitewoods, coastal	WWO	-	30	20	5	1	1
Conifers, miscellaneous	CMO	-	20	10	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

**TIMBER VALUE AREA 2  
MENDOCINO COUNTY ONLY**

**TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Redwood	RY	\$135	\$125	\$110	\$ 90	\$ 1
Douglas fir	DFY	70	60	45	25	1
Ponderosa pine	PPY	45	35	20	1	1
Sugar pine	SPY	45	35	20	1	1
Fir, inland	FY	30	20	5	1	1
Incense cedar	ICY	85	75	60	40	1
Whitewoods, coastal	WWY	30	20	5	1	1
Conifers, miscellaneous	CMY	20	10	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$ 75	\$ 65	\$ 50	\$ 30	\$ 1
Salvage sugar pine	ZSP	80	70	55	35	1
Salvage fir, inland	ZF	15	5	1	1	1
Salvage Douglas fir	ZDF	60	50	35	15	1
Salvage incense cedar	ZIC	50	40	25	5	1
Salvage miscellaneous conifers	ZCM	10	1	1	1	1
Salvage redwood	ZR	205	195	180	160	50
Salvage whitewoods, coastal	ZWW	15	5	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 25	\$ 15	\$ 1	\$ 1	\$ 1
Salvage sugar pine	ASP	25	15	1	1	1
Salvage fir, inland	AF	15	5	1	1	1
Salvage Douglas fir	ADF	45	35	20	1	1
Salvage incense cedar	AIC	40	30	15	1	1
Salvage miscellaneous conifers	ACM	10	1	1	1	1
Salvage redwood	AR	90	80	65	45	1
Salvage whitewoods, coastal	AWW	15	5	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.



HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1982 THROUGH DECEMBER 31, 1982  
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**TIMBER VALUE AREA 2  
SOUTHERN PORTION\***

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Timber is not rated for size in this area.

TABLE 3--OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE- QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	-	\$125	\$115	\$100	\$ 80	\$ 1
Douglas fir	DFO	-	50	40	25	5	1
Ponderosa pine	PPO	-	100	90	75	55	1
Sugar pine	SPO	-	105	95	80	60	1
Fir, inland	FO	-	20	10	1	1	1
Whitewoods, coastal	WVO	-	25	15	1	1	1
Conifers, miscellaneous	CMO	-	15	5	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

\*The southern portion of timber value area 2 consists of the following 9 counties:  
Alameda, Contra Costa, Marin, Monterey, San Francisco, San Mateo, Santa Clara, Santa Cruz and Sonoma.

**TIMBER VALUE AREA 2  
SOUTHERN PORTION**

**TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Redwood	RY	\$125	\$115	\$100	\$ 80	\$ 1
Douglas fir	DFY	50	40	25	5	1
Ponderosa pine	PPY	35	25	10	1	1
Sugar pine	SPY	35	25	10	1	1
Fir, inland	FY	20	10	1	1	1
Whitewoods, coastal	WWY	25	15	1	1	1
Conifers, miscellaneous	CMY	15	5	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$ 55	\$ 45	\$ 30	\$ 10	\$ 1
Salvage sugar pine	ZSP	65	55	40	20	1
Salvage fir, inland	ZF	10	1	1	1	1
Salvage Douglas fir	ZDF	35	25	10	1	1
Salvage miscellaneous conifers	ZCM	10	1	1	1	1
Salvage redwood	ZR	75	65	50	30	1
Salvage whitewoods, coastal	ZWW	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 20	\$ 10	\$ 1	\$ 1	\$ 1
Salvage sugar pine	ASP	20	10	1	1	1
Salvage fir, inland	AF	10	1	1	1	1
Salvage Douglas fir	ADF	35	25	10	1	1
Salvage miscellaneous conifers	ACM	10	1	1	1	1
Salvage redwood	AR	75	65	50	30	1
Salvage whitewoods, coastal	AWW	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1982 THROUGH DECEMBER 31, 1982  
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TIMBER VALUE AREA 3

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH  
Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 320	320 - 225	Under 225
Sugar pine	Over 470	470 - 330	Under 330
Douglas fir	Over 320	320 - 220	Under 220

TABLE 3--OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$225	\$215	\$200	\$180	\$ 30
		2	185	175	160	140	30
		3	150	140	125	105	30
Sugar pine	SPO	1	295	285	270	250	90
		2	245	235	220	200	90
		3	205	195	180	160	90
Fir	FO	-	80	70	55	35	1
Douglas fir	DFO	1	225	215	200	180	30
		2	185	175	160	140	30
		3	165	155	140	120	30
Incense cedar	ICO	-	135	125	110	90	1
Port Orford cedar	PCO	-	350	340	325	305	195
Conifers, miscellaneous	CMO	-	55	45	30	10	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

# TIMBER VALUE AREA 3

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	\$ 65	\$ 55	\$ 40	\$ 20	\$ 1
Sugar pine	SPY	70	60	45	25	1
Fir	FY	35	25	10	1	1
Douglas fir	DFY	70	60	45	25	1
Incense cedar	ICY	40	30	15	1	1
Port Orford cedar	PCY	285	275	260	240	130
Conifers, miscellaneous	CMY	20	10	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$110	\$100	\$ 85	\$ 65	\$ 1
Salvage sugar pine	ZSP	140	130	115	95	1
Salvage fir	ZF	50	40	25	5	1
Salvage Douglas fir	ZDF	120	110	95	75	1
Salvage incense cedar	ZIC	90	80	65	45	1
Salvage Port Orford cedar	ZPC	160	150	135	115	5
Salvage miscellaneous conifers	ZCM	30	20	5	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 25	\$ 15	\$ 1	\$ 1	\$ 1
Salvage sugar pine	ASP	35	25	10	1	1
Salvage fir	AF	10	1	1	1	1
Salvage Douglas fir	ADF	25	15	1	1	1
Salvage incense cedar	AIC	10	1	1	1	1
Salvage Port Orford cedar	APC	85	75	60	40	1
Salvage miscellaneous conifers	ACM	5	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1982 THROUGH DECEMBER 31, 1982  
(Adopted by the California State Board of Equalization, June 29, 1982)

TIMBER VALUE AREA 4

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 320	320 - 225	Under 225
Sugar pine	Over 470	470 - 330	Under 330
Douglas fir	Over 320	320 - 220	Under 220

TABLE 3--OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$205	\$195	\$180	\$160	\$ 25
		2	180	170	155	135	25
		3	160	150	135	115	25
Sugar pine	SPO	1	225	215	200	180	45
		2	200	190	175	155	45
		3	185	175	160	140	45
Fir	FO	-	80	70	55	35	1
Douglas fir	DFO	1	170	160	145	125	1
		2	150	140	125	105	1
		3	120	110	95	75	1
Incense cedar	ICO	-	110	100	85	65	1
Port Orford cedar	PCO	-	350	340	325	305	195
Conifers, miscellaneous	CMO	-	45	35	20	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

# TIMBER VALUE AREA 4

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	\$ 55	\$ 45	\$ 30	\$ 10	\$ 1
Sugar pine	SPY	65	55	40	20	1
Fir	FY	35	25	10	1	1
Douglas fir	DFY	55	45	30	10	1
Incense cedar	ICY	45	35	20	1	1
Port Orford cedar	PCY	285	275	260	240	130
Conifers, miscellaneous	CMY	20	10	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$ 85	\$ 75	\$ 60	\$ 40	\$ 1
Salvage sugar pine	ZSP	90	80	65	45	1
Salvage fir	ZF	50	40	25	5	1
Salvage Douglas fir	ZDF	70	60	45	25	1
Salvage incense cedar	ZIC	70	60	45	25	1
Salvage Port Orford cedar	ZPC	160	150	135	115	5
Salvage miscellaneous conifers	ZCM	30	20	5	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 5	\$ 1	\$ 1	\$ 1	\$ 1
Salvage sugar pine	ASP	10	1	1	1	1
Salvage fir	AF	5	1	1	1	1
Salvage Douglas fir	ADF	10	1	1	1	1
Salvage incense cedar	AIC	10	1	1	1	1
Salvage Port Orford cedar	APC	85	75	60	40	1
Salvage miscellaneous conifers	ACM	5	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1982 THROUGH DECEMBER 31, 1982  
(Adopted by the California State Board of Equalization, June 29, 1982)

TIMBER VALUE AREA 5

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 320	320 - 225	Under 225
Sugar pine	Over 470	470 - 330	Under 330
Douglas fir	Over 320	320 - 220	Under 220

TABLE 3--OLD GROWTH HARVEST VALUES

(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$160	\$150	\$125	\$115	\$ 1
		2	120	110	85	75	1
		3	80	70	45	35	1
Sugar pine	SPO	1	155	145	115	105	1
		2	130	120	95	85	1
		3	90	80	55	45	1
Fir	FO	-	45	35	10	1	1
Douglas fir	DFO	1	130	120	95	85	1
		2	100	90	65	55	1
		3	80	70	45	35	1
Incense cedar	ICO	-	100	90	65	55	1
Conifers, miscellaneous	CMO	-	40	30	5	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

# TIMBER VALUE AREA 5

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	\$ 50	\$ 40	\$ 25	\$ 5	\$ 1
Sugar pine	SPY	50	40	25	5	1
Fir	FY	10	1	1	1	1
Douglas fir	DFY	50	40	25	5	1
Incense cedar	ICY	40	30	15	1	1
Conifers, miscellaneous	CMY	10	1	1	1	1
Redwood	RY	95	85	70	50	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$ 70	\$ 60	\$ 35	\$ 25	\$ 1
Salvage sugar pine	ZSP	80	70	45	35	1
Salvage fir	ZF	30	20	1	1	1
Salvage Douglas fir	ZDF	60	50	25	15	1
Salvage incense cedar	ZIC	25	15	1	1	1
Salvage miscellaneous conifers	ZCM	5	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 10	\$ 1	\$ 1	\$ 1	\$ 1
Salvage sugar pine	ASP	10	1	1	1	1
Salvage fir	AF	5	1	1	1	1
Salvage Douglas fir	ADF	10	1	1	1	1
Salvage incense cedar	AIC	10	1	1	1	1
Salvage miscellaneous conifers	ACM	5	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.



HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1982 THROUGH DECEMBER 31, 1982  
(Adopted by the California State Board of Equalization, June 29, 1982)

TIMBER VALUE AREA 6

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH  
Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360
Douglas fir	Over 380	380 - 250	Under 250

TABLE 3--OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$205	\$195	\$175	\$155	\$ 30
		2	185	175	155	135	30
		3	165	155	135	115	30
Sugar pine	SPO	1	210	200	180	160	35
		2	190	180	160	140	35
		3	170	160	140	120	35
Fir	FO	-	80	70	50	30	1
Douglas fir	DFO	1	115	105	85	65	1
		2	90	80	60	40	1
		3	70	60	40	20	1
Incense cedar	ICO	-	120	110	90	70	1
Conifers, miscellaneous	CMO	-	50	40	20	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

## TIMBER VALUE AREA 6

**TABLE 4--YOUNG GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	\$ 70	\$ 60	\$ 40	\$ 20	\$ 1
Sugar pine	SPY	80	70	50	30	1
Fir	FY	25	15	1	1	1
Douglas fir	DFY	80	70	50	30	1
Incense cedar	ICY	50	40	20	1	1
Conifers, miscellaneous	CMY	35	25	5	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$ 70	\$ 60	\$ 40	\$ 20	\$ 1
Salvage sugar pine	ZSP	75	65	45	25	1
Salvage fir	ZF	60	50	30	10	1
Salvage Douglas fir	ZDF	60	50	30	10	1
Salvage incense cedar	ZIC	80	70	50	30	1
Salvage miscellaneous conifers	ZCM	20	10	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 10	\$ 1	\$ 1	\$ 1	\$ 1
Salvage sugar pine	ASP	10	1	1	1	1
Salvage fir	AF	5	1	1	1	1
Salvage Douglas fir	ADF	10	1	1	1	1
Salvage incense cedar	AIC	10	1	1	1	1
Salvage miscellaneous conifers	ACM	5	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1982 THROUGH DECEMBER 31, 1982  
(Adopted by the California State Board of Equalization, June 29, 1982)

TIMBER VALUE AREA 7

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH  
Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360
Douglas fir	Over 380	380 - 250	Under 250

TABLE 3--OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$210	\$200	\$170	\$155	\$ 15
		2	170	160	130	115	15
		3	120	110	80	65	15
Sugar pine	SPO	1	220	210	180	165	35
		2	190	180	150	135	35
		3	150	140	110	95	35
Fir	FO	-	60	50	20	5	1
Douglas fir	DFO	1	120	110	80	65	1
		2	100	90	60	45	1
		3	60	50	20	5	1
Incense cedar	ICO	-	110	100	70	55	1
Conifers, miscellaneous	CMO	-	40	30	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

# TIMBER VALUE AREA 7

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	\$ 60	\$ 50	\$ 20	\$ 5	\$ 1
Sugar pine	SPY	70	60	30	15	1
Fir	FY	10	1	1	1	1
Douglas fir	DFY	40	30	1	1	1
Incense cedar	ICY	40	30	1	1	1
Conifers, miscellaneous	CMY	10	1	1	1	1
Jeffrey pine*	JPY	20	10	1	1	1

\*On the eastern slope of the Sierra Nevada only.

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$ 55	\$ 45	\$ 15	\$ 1	\$ 1
Salvage sugar pine	ZSP	75	65	35	20	1
Salvage fir	ZF	30	20	1	1	1
Salvage Douglas fir	ZDF	50	40	10	1	1
Salvage incense cedar	ZIC	35	25	1	1	1
Salvage miscellaneous conifers	ZCM	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 10	\$ 1	\$ 1	\$ 1	\$ 1
Salvage sugar pine	ASP	10	1	1	1	1
Salvage fir	AF	5	1	1	1	1
Salvage Douglas fir	ADF	10	1	1	1	1
Salvage incense cedar	AIC	10	1	1	1	1
Salvage miscellaneous conifers	ACM	5	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1982 THROUGH DECEMBER 31, 1982  
(Adopted by the California State Board of Equalization, June 29, 1982)

TIMBER VALUE AREA 8

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360
Douglas fir	Over 380	380 - 250	Under 250

TABLE 3--OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$150	\$140	\$110	\$ 95	\$ 1
		2	120	110	80	65	1
		3	90	80	50	35	1
Sugar pine	SPO	1	180	170	140	125	1
		2	150	140	110	95	1
		3	120	110	80	65	1
Fir	FO	-	50	40	10	1	1
Douglas fir	DFO	1	100	90	60	45	1
		2	80	70	40	25	1
		3	60	50	20	5	1
Incense cedar	ICO	-	110	100	70	55	1
Conifers, miscellaneous	CMO	-	40	30	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

# TIMBER VALUE AREA 8

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	\$ 50	\$ 40	\$ 10	\$ 1	\$ 1
Sugar pine	SPY	60	50	20	5	1
Fir	FY	10	1	1	1	1
Douglas fir	DFY	30	20	1	1	1
Incense cedar	ICY	40	30	1	1	1
Conifers, miscellaneous	CMY	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$ 50	\$ 40	\$ 10	\$ 1	\$ 1
Salvage sugar pine	ZSP	60	50	20	5	1
Salvage fir	ZF	30	20	1	1	1
Salvage Douglas fir	ZDF	30	20	1	1	1
Salvage incense cedar	ZIC	40	30	1	1	1
Salvage miscellaneous conifers	ZCM	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 10	\$ 1	\$ 1	\$ 1	\$ 1
Salvage sugar pine	ASP	10	1	1	1	1
Salvage fir	AF	5	1	1	1	1
Salvage Douglas fir	ADF	5	1	1	1	1
Salvage incense cedar	AIC	10	1	1	1	1
Salvage miscellaneous conifers	ACM	5	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1982 THROUGH DECEMBER 31, 1982  
(Adopted by the California State Board of Equalization, June 29, 1982)

**TIMBER VALUE AREA 9  
NORTHERN PORTION\***

**TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH**

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360

**TABLE 3--OLD GROWTH HARVEST VALUES**

(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$120	\$110	\$ 80	\$ 65	\$ 1
		2	90	80	50	35	1
		3	70	60	30	15	1
Sugar pine	SPO	1	130	120	90	75	1
		2	110	100	70	55	1
		3	90	80	50	35	1
Fir	FO	-	40	30	1	1	1
Douglas fir	DFO	-	40	30	1	1	1
Incense cedar	ICO	-	80	70	40	25	1
Conifers, miscellaneous	CMO	-	30	20	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

\*The northern portion of timber value area 9 consists of the following counties: Alpine, Fresno, Inyo, Kern, Kings, Madera, Mariposa, Merced, Mono, San Benito, San Joaquin, Stanislaus, and Tulare.

**TIMBER VALUE AREA 9  
NORTHERN PORTION**

**TABLE 4--YOUNG GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	\$ 50	\$ 40	\$ 10	\$ 1	\$ 1
Sugar pine	SPY	60	50	20	5	1
Fir	FY	10	1	1	1	1
Douglas fir	DFY	10	1	1	1	1
Incense cedar	ICY	40	30	1	1	1
Conifers, miscellaneous	CMY	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$ 30	\$ 20	\$ 1	\$ 1	\$ 1
Salvage sugar pine	ZSP	40	30	1	1	1
Salvage fir	ZF	20	10	1	1	1
Salvage Douglas fir	ZDF	20	10	1	1	1
Salvage incense cedar	ZIC	20	10	1	1	1
Salvage miscellaneous conifers	ZCM	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 10	\$ 1	\$ 1	\$ 1	\$ 1
Salvage sugar pine	ASP	10	1	1	1	1
Salvage fir	AF	5	1	1	1	1
Salvage Douglas fir	ADF	5	1	1	1	1
Salvage incense cedar	AIC	10	1	1	1	1
Salvage miscellaneous conifers	ACM	5	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.



HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1982 THROUGH DECEMBER 31, 1982  
(Adopted by the California State Board of Equalization, June 29, 1982)

**TIMBER VALUE AREA 9  
SOUTHERN PORTION\***

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Timber is not rated for size in this area.

TABLE 3--OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	-	\$ 30	\$ 20	\$ 1	\$ 1	\$ 1
Sugar pine	SPO	-	30	20	1	1	1
Fir	FO	-	20	10	1	1	1
Douglas fir	DFO	-	20	10	1	1	1
Incense cedar	ICO	-	10	1	1	1	1
Conifers, miscellaneous	CMO	-	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

\*The southern portion of timber value area 9 consists of the following 9 counties: Imperial, Los Angeles, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, and Ventura.

**TIMBER VALUE AREA 9  
SOUTHERN PORTION**

**TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	\$ 30	\$ 20	\$ 1	\$ 1	\$ 1
Sugar pine	SPY	30	20	1	1	1
Fir	FY	20	10	1	1	1
Douglas fir	DFY	20	10	1	1	1
Incense cedar	ICY	10	1	1	1	1
Conifers, miscellaneous	CMY	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$ 5	\$ 1	\$ 1	\$ 1	\$ 1
Salvage sugar pine	ZSP	5	1	1	1	1
Salvage fir	ZF	5	1	1	1	1
Salvage Douglas fir	ZDF	5	1	1	1	1
Salvage incense cedar	ZIC	5	1	1	1	1
Salvage miscellaneous conifers	ZCM	5	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 5	\$ 1	\$ 1	\$ 1	\$ 1
Salvage sugar pine	ASP	5	1	1	1	1
Salvage fir	AF	5	1	1	1	1
Salvage Douglas fir	ADF	5	1	1	1	1
Salvage incense cedar	AIC	5	1	1	1	1
Salvage miscellaneous conifers	ACM	5	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.